

## SUPPLEMENTARY INSTRUCTIONS FOR OREGON COUNTIES 2012 SURVEY OF LOCAL GOVERNMENT FINANCES

### AGENCY REPORTING

In addition to your general government, please include the fiscal activities of the following agencies (if applicable):

- Community forest Authorities
- Community services Consortium
- County fair boards
- County livestock districts
- County road districts
- County service districts
- Diking districts
- Dog control districts
- Fire patrol districts, Zone 2
- Highway lighting districts administered by county government
- Hospital facility authorities
- Housing authorities administered by county government
- Local commissions on children and families
- Public libraries (county and regional)
- Regional air quality control authorities
- Road improvement areas
- Sports and convention facilities commissions
- Vector control districts (mosquito control)
- Water control districts governed by the county
- Weed control districts
- Wind erosion districts

### PART 2 - REVENUES

#### 3. A. Property taxes (T01)

Report all county property taxes received from current and prior year levies. Include collections for the general fund, special revenue funds (including the county school fund), debt service funds, and all other county funds.

#### 3. B. Local sales taxes

##### 4. Motor fuels sales tax (T13) –

Report county gasoline sales tax (Multnomah and Washington counties only).

##### 6. Public utilities tax (T15) –

Report franchise taxes based on gross receipts and include franchise fees.

##### 8. Other local sales taxes (T19) –

Report the hotel/motel room tax and motor vehicle rental tax.

#### 3. C. Licensing and permits taxes

##### 1. Alcoholic beverages licensing and permit taxes (T20) –

Report proceeds from issuing liquor licenses for “consumption on premises”.

##### 2. Amusements licensing and permit taxes (T21) –

Report proceeds from issuing licenses to businesses on county fairgrounds, peddlers, ferry boats, billiard tables, bowling alleys, and other amusements.

##### 3. Motor vehicles licensing and permit taxes (T24) –

Report proceeds from registration fees for vehicles registered in the county. Exclude monies collected by the county for registration that are forwarded to the state.

##### 5. Occupation and business licensing and permit taxes (T28)-

Report proceeds from issuing licenses for occupations and businesses except those detailed in the section for amusements licensing and permit taxes (see above).

##### 6. Other licensing and permit taxes (T29) –

Report dog licenses, marriage licenses, inspection fees, building permits, and any other licenses or permits not considered business or occupation licenses.

#### 5. E. Other taxes

##### 2. Documentary and stock transfer tax (T51) –

Report proceeds from taxes on transfers of real property (Washington County only).

#### 4. Intergovernmental revenues

Report at the appropriate code the revenues received from state, federal and other local governments.

##### A. **Streets and highways** – (From the State – C46)

Include:

- Highway revenue
- National Forest Revenue (include county school fund 25%)
- Public land sales
- Special transportation fund
- State forest trust lands revenue (county retained portion)

##### C. **Public Welfare** – (From the State – C79)

Include vendor payments from Medicaid, veterans' services, juvenile services, child support aid, etc.

##### D. **Health and/or hospitals** – (From the State – C42)

Include public health payments received from state funds (e.g., per capita aid) and federal pass through funds (e.g., maternal and child health). Include mental health program payments including beer and wine tax sharing; and video lottery gambling addiction payments.

#### **E. Housing and community development**

From federal government directly - B50  
Include Community Development Block grants

#### **M. General Support – (From the State – C30)**

Include:

- Liquor revenue
- Cigarette tax revenue
- Electric coop tax
- Rural telephone tax (county retained portion)
- Railroad car company tax
- Amusement device tax
- Wildlife refuge payments in lieu of tax (county retained portion)
- Mineral leasing revenue
- Timber and land sales revenue

From the Federal Government directly - B30

Include:

- O and C revenue
- Payments in lieu of taxes
- Coos Bay Wagon Road revenue (county retained portion)

#### **N. All Other**

-From other local governments - D89

Include reimbursements for board of prisoners, law enforcement services, elections, planning services, and 911 services.

-From the State - C89

Include:

- Assessment/Tax assistance
- Boat law enforcement contracts
- County fair merit grants
- County park payments
- Criminal justice and courts grants and reimbursements including community corrections grants
- E911 shared tax and E911 Emergency planning assistance
- Elderly and disabled special transportation
- Historic preservation grants
- Land Conservation and Development
- Marine facilities grants
- Maintenance Assistance Program (MAP)
- Museum grants
- Other economic development grants
- Public works infrastructure program
- Shared racing revenue
- Traffic safety grants
- Video Lottery - Economic development
- Video Lottery - Law enforcement
- Water quality grants

-From Federal Government directly - B89

Include:

- Community service (anti-poverty) program
- Contract for law enforcement on Federal lands
- Job Training Partnership Act (JTPA)
- Reimbursement for lodging Federal prisoners
- U.S. Fish & Wildlife Refuge payments (county retained amount)

### **PART 3 - EXPENDITURES**

#### **8. Intergovernmental expenditures**

Item J. - Health

Include 15% of restaurant, swimming pool, and park inspection fees to State health division

Item L. - Judicial

Include intergovernmental payments to the state for justice court fines (when State police cite or arrest).

Item Z. - Education

Include county school funds and other program funds to school districts.

Item BB. - Other

Include intergovernmental payments to other local jurisdictions for economic development, 911 services, etc.

#### **9. Direct expenditures by purpose and type**

##### **K. Health (other than hospitals) Code E32**

Include mental health expenses

##### **M. Judicial and legal – Code E25**

Include child support enforcement expenses

##### **EE. All other expenditures - Code E89**

Include special transportation expenses for the elderly and disabled.

#### **11. Personnel expenditures – Code Z00**

Report salaries and wages for all employees, full-time and part-time. Include salaries paid for employees of any utility owned and operated by your government. Report salaries and wages in gross amounts before deductions for income taxes, social security, or retirement coverage.